

2005 CBT-100S SAMPLE TEST RETURNS			
	RETURN 4	RETURN 5	RETURN 6
PAGE 1			
Beginning Month/Year	10	07	01
Ending Month/Year	09	04	12
Federal ID Number	444-444-444/000	555-555-555/000	666-666-666/000
NJ Corporation Number	0400-4000-04	0500-5000-05	0600-6000-04
Corporation Name	TEST RETURN 4	TEST RETURN FIVE	TEST RETURN SIX
Mailing Address	5 CRUISER COURT	5000 WEST STATE STREET	5 POINT ROAD
City	TOMS RIVER	TRENTON	MANALAPAN
State	NJ	NJ	NJ
Zip Code	08753-8869	08659-1234	75698-4523
State of Incorporation	NJ	NY	NJ
Date of Incorporation	January 1, 1975	January 1, 2000	October 9, 1994
Date Auth to do Bsns NJ	January 1, 1975	January 1, 2000	October 9, 1994
Federal Bsns Activity Code	624100	473000	125000
Corporation books in care of	AMANDA BURNS	MICHAEL HERMAN	JEFF SMITH
Corporation books are at	55 LINCOLN PARKWAY	50 BARRACK STREET	5 POINT ROAD
Corporation books phone #	609-693-5555	609-292-8458	732-555-1447
Line 1 Entire Net Income	0	2,494,670	6,017,009
Line 2 Allocation Factor	.000000	.628473	
Line 3 Allocated Net Income	0	1,567,833	6,017,009
Line 4 Tax		20,852	80,026
Line 4(a) Total Non-operational Income		1,175,714	2,075,564
Line 4(b) Tax Due (NJ Nexus)		15,637	27,605
Line 5 Allocated Entire Net Income Subject to Federal Tax	0	267,101	21,611
Line 6 Tax (Multiply Line 5 by the applicable rate)		24,039	1,945
Line 7 Amount of Tax		60,528	109,576
Line 8 Credit for Taxes Pd to Other Jurs		10,675	
Line 9 Subtract Line 8 from Line 7		49,853	109,576
Line 10 Tax Credits		18,499	7,359
Line 11 Total CBT Tax Liability	500	31,354	102,217
Line 12 Installment Payment	250		
Line 13 Key Corp Throw Out Pmt		2,795	
Line 14 Professional Corp Fees		13,680	
Line 15 Total Tax & Professional Corp Fees	750	47,829	102,217
Line 16 Payments & Credits	550	105,000	10,123
Line 16(a) Pmt Made by Partnerships on Behalf of Taxpayer		75,000	2,000
Line 17 Balance of Tax Due	200	-132,171	90,094
Line 18 Pro Rata Share of S Corporation Income		125,500	
Line 19 Gross Income Tax - Non-consenting Shareholders		11,257	
Line 20 Penalty & Interest Due			137
Line 21 Total Balance Due	200	-120,914	90,231
Line 22 Amount of Overpayment		120,914	
Line 23(a) Amount Credited to 2005		100,000	
Line 23(b) Amount to be Refunded		20,914	
PAGE 2 AND 3 SCHEDULE A			
Line 1 Gross Receipts Less Returns	12,375,511	2,696,923	1,429,007
Line 2 Cost of Goods Sold	2,031,911	1,393,827	417,063
Line 3 Gross Profit	10,343,600	1,303,096	1,011,944
Line 4 Net Gain (Loss)		2,347,783	
Line 5 Other Income (Loss)	-158,680	41	6,753,012
Line 6 Total Income (Loss)	10,184,920	3,650,920	7,764,956
Line 7 Compensation of Officers	412,634	306,777	1,750,000
Line 8 Salaries and Wages	1,081,909	710,000	
Line 9 Repairs		2,134	189,724
Line 10 Bad Debts		80	1,000
Line 11 Rents	9,685,300	90	
Line 12 Taxes		100	15,000
Line 13 Interest		236,269	
Line 14(a) Depreciation	6,752	268,656	6,500
Line 14(b) Depreciation claimed on Schedule A-2 and elsewhere	5,506	225,025	500
Line 14(c) Subtract Line 14(b) from Line 14(a)	1,246	43,631	6,000
Line 15 Depletion		150	
Line 16 Advertising	35,220	160	
Line 17 Pension, Profit Sharing, etc.		350	
Line 18 Employee Benefit Programs		190	1,600
Line 19 Other Deductions		236,269	
Line 20 Total Deductions	11,216,309	1,536,200	1,963,324
Line 21 Ordinary Income (Loss) from Trade or Business Activities	-1,031,389	2,114,720	5,801,632
Line 22 (a) Gross Income from all Rental Activities		2,522,824	3,739,100
Line 22(b) Expenses Related to the above Rental Activities		90,000	4,000,000
Line 22(c) Net Income (Loss) from all Rental Activities		2,432,824	-260,900
Line 23(a) Portfolio Income (Loss) - Interest Income		30	7,359
Line 23(b) Portfolio Income (Loss) - Dividend Income		162,000	187,988
Line 23(c) Portfolio Income (Loss) - Royalty Income		125	
Line 23(d) Portfolio Income (Loss) -Capital Gain Net Income		250	1,010
Line 23(e) Portfolio Income (Loss) -Other Portfolio Income		352	
Line 24 Net Gain (Loss) under Section 1231		13,000	-70,907
Line 25 Other Income (Loss)		-2,134	3,379
Line 26 Section 179 Expense Deduction		-8,912	
Line 27 Deductions Related to Portfolio Income (Loss)		-816,788	-6,500
Line 28 Other Deductions		-2,500	
Line 29 Combine lines 21 through 28	-1,031,389	3,892,967	5,663,061
Line 30 Charitable Contributions		389,297	
Line 31 Taxable Income Before net Operating Loss	-1,031,389	3,503,670	5,663,061
Line 32 (From Line 31 Continued)	-1,031,389	3,503,670	5,663,061
Line 33 Interest on Federal, State and Other Obligations	1,500		717,000
Line 34 NJ State and other States Income Taxes Deducted Above	35,800	1,000	2,000
Line 35 Taxes paid by the Corporation on Behalf of the Shareholder	87,533		

2005 CBT-100S SAMPLE TEST RETURNS			
	RETURN 4	RETURN 5	RETURN 6
Line 36 Depreciation and Other Adjustments from Schedule S	4,545		
Line 37(a) Deduction for IRC Section 78 Gross Up	-1,000		
Line 37(b) Other Deductions and Additions	58,389		
Line 37(c) Related Interest Addback	25,420		8,570
Line 37(d) Interest and Intangibles Expenses and Costs Addback	35,978		9,712
Line 37(e) Domestic Production Activities Deduction	15,000		
Line 38 Entire Net Income Before Net Operating Loss Deduction	-768,224	3,504,670	6,400,343
Line 39 Net Operation Loss Deduction from Form 500		501,000	265,000
Line 40 Entire Net Income Before Dividend Exclusion	-768,224	3,003,670	6,135,343
Line 41 Dividend Exclusion from Schedule R, line 7		84,000	96,723
Line 42 Entire Net Income	-768,224	2,919,670	6,038,620
Line 43 Entire Net Income Subject to Federal Taxation		425,000	21,611
Line 44 Entire Net Income Not Subject to Federal Taxation	-768,224	2,494,670	6,017,009
Line 45 Allocation Factor from Schedule J, Part III, line 5	.000000	.628473	
Line 46 Allocated Entire Net Income Subject to Federal Taxation	0	267,101	21,611
PAGE 4			
SCHEDULE A-2 COST OF GOODS SOLD			
Line 1 Inventory at Beginning of year	258,431	2,344,070	1,000,000
Line 2 Purchases	550,000	125,000	700,000
Line 3 Cost of Labor	1,081,909	1,000,000	327,975
Line 4 Additional Section 263A Costs			
Line 5 Other Costs	250,000		
Line 6 Total (Lines 1 through 5)	2,140,340	3,469,070	2,027,975
Line 7 Inventory at End of Year	108,429	2,075,243	1,610,912
Line 8 Cost of Goods Sold	2,031,911	1,393,827	417,063
SCHEDULE A-3 SUMMARY OF TAX CREDITS			
Line 1 HMO Assistance Fund		1,000	500
Line 2 New Jobs Investment Tax Credit		675	1,000
Line 3 Urban Enterprises Tax Credit		3,535	100
Line 4 Redevelopment Tax Credit		4,789	200
Line 5 Recycling Tax Credit		500	300
Line 6 Manufacturing Tax Credit		600	400
Line 7 Research & Development Tax Credit		700	1,407
Line 8 Smart Moves Tax Credit		800	42
Line 9 Small NJ Based High Tech Tax Credit		900	603
Line 10 Neighborhood Tax Credit		1,000	97
Line 11 Effluent Equipment Tax Credit		1,100	243
Line 12 Economic Recovery Tax Credit		1,200	747
Line 13 Remediation Tax Credit		600	10
Line 14 AMA Tax Credit		800	210
Line 15 Other Tax Credits		300	1500
Line 16 Total Tax Credits		18499	7359
PAGE 5 SCHEDULE A-4 SUMMARY SCHEDULE			
Line 1 Form 500	0	89,000	200,000
Line 2 Sch G, Part 1, Line B	9,850	0	3,973
Line 3 Sch G, Part 2, Line B	14,022	0	1,200
Line 4 Sch J, Part 3, Line 1C	.000000	.949770	
Line 5 Sch J, Part 3, Line 2F	0	104,828	0
Line 6 Sch J, Part 3, Line 2G	12,375,511	356,000	0
Line 7 Sch J, Part 3, Line 2H	0	56,000	0
Line 8 Sch J, Part 3, Line 2J	.000000	.349427	
Line 9 Sch J, Part 3, Line 3C	.000000	.865268	
Line 10 Sch O, Part 3, Line 31	0	950,000	150,000
Line 11 Sch R, Line 4	0	0	41,265
Line 12, Sch R, Line 6	0	78,000	50,000
PAGE 6 SCHEDULE B BALANCE SHEET			
Line 1 Beginning of Year: Cash	72,053	2,000,000	600,000
Line 1 End of Year: Cash	237,064	1,250,750	1,000,000
Line 3 Beginning of Year: Loans to Stockholders	33,791	675,125	100,000
Line 3 End of Year: Loans to Stockholders	97,299	450,100	50,000
Line 6 Beginning of Year: Bonds, Mortgage & Notes	38,819	3,500	300,000
Line 6 End of Year: Bonds, Mortgages & Notes	67,185	1,764,977	300,000
Line 13 Beginning of Year: Total (lines 1 to 12)	144,663	2,678,625	1,000,000
Line 13 End of Year: Total (lines 1 to 12)	401,548	3,465,827	1,350,000
Line 14 Beginning of Year: Land	1,675,210	425,000	
Line 14 End of Year: Land	1,000,600	600,000	150,725
Line 15 Beginning of Year: Buildings and Other Improvements	125,000	175,500	3,000,000
Line 15 End of Year: Buildings and Other Improvements	572,330	425,055	2,750,000
Line 16 Beginning of Year: Machinery and Equipment	100,000		
Line 16 End of Year: Machinery and Equipment	205,172		
Line 17 Beginning of Year: Inventories	258,431	2,344,070	1,000,000
Line 17 End of Year: Inventories	108,429	2,075,243	1,610,912
Line 19 Beginning of Year: Total (lines 14 to 18)	2,158,641	2,944,570	4,000,000
Line 19 End of Year: Total (lines 14 to 18)	1,886,531	3,100,298	4,511,637
Line 20 Beginning of Year: Total Assets (line 13 plus 19)	2,303,304	5,623,195	5,000,000
Line 20 End of Year: Total Asset (line 13 plus 19)	2,288,079	6,566,125	5,861,637
Line 21 Beginning of Year: Accounts Payable	2,000,900	622,728	250,000
Line 21 End of Year: Accounts Payable	1,473,699	1,972,364	375,000
Line 22 Beginning of Year: Mortgages, notes, bonds		3,000,000	750,000
Line 22 End of Year: Mortgages, notes, bonds		3,000,000	1,235,912
Line 23 Beginning of Year: Other Current Liabilities	105,000		
Line 23 End of Year: Other Current Liabilities	350,000		
Line 24 Beginning of Year: Loans from Stockholders/affiliates	87,404	1,025,546	1,000,000
Line 24 End of Year: Loans from Stockholders/affiliates	39,380	593,463	1,500,725
Line 25 Beginning of Year: Mortgages, Notes			
Line 25 End of Year: Mortgages, Notes		100,298	

2005 CBT-100S SAMPLE TEST RETURNS			
	RETURN 4	RETURN 5	RETURN 6
Line 26 Beginning of Year: Other Liabilities			
Line 26 End of Year: Other Liabilities	300,000		
Line 27 Beginning of Year: Stock	75,000	500,000	2,500,000
Line 27 End of Year: Stock	75,000	500,000	2,000,000
Line 30 Beginning of Year: Retained Earnings	35,000	475,000	500,000
Line 30 End of Year: Retained Earnings	50,000	400,000	750,000
Line 32 Beginning of Year: Less Cost of Treasury Stock		79	
Line 32 End of Year: Less Cost of Treasury Stock			
Line 33 Beginning of Year: Total Lines 21 to 32	2,303,304	5,623,195	5,000,000
Line 33 End of Year: Total Lines 21 to 32	2,288,079	6,566,125	5,861,637
PAGE 7 SCHEDULE C RECONCILIATION			
Line 1 Net Income per Books	1,000,000	3,071,399	6,989,620
Line 2 Federal Income Tax	600,000	12,601	304,041
Line 4 Income Subject to Tax not on Books	43,970	591,289	60,700
Line 6 Total (lines 1 to 5)	1,643,970	3,675,289	7,354,361
Line 7(a)	2,675,359	90,619	1,691,300
Line 7(b)		81,000	
Total Line 7 Income recorded on books not included in return	2,675,359	171,619	1,691,300
Line 9 Total of lines 7 and 8	2,675,359	171,619	1,691,300
Line 10 Income (line 6 minus 9)	-1,031,389	3,503,670	5,663,061
PAGE 7 SCHEDULE E GENERAL INFORMATION			
Line 1 Type of Business	RETAIL	RETAIL	CORPORATION
Line 1 Principal Products Handled	MISCELLANEOUS	FURNITURE	REAL ESTATE
Line 1 Internal Revenue Center where Federal Return filed	NY	NY	YES
Line 2 Final Determination of Income	NO	NO	NO
Line 3	NO	NO	NO
Line 4	NO	NO	NO
PAGE 7 SCHEDULE F - OFFICERS INFORMATION			
Line 1 Name and Address of Officer 1	AMANDA BURNS	SAMANTHA WELLS	JEFF SMITH
Line 2 Social Security Number	400-40-4000	456-14-0000	567-98-8886
Line 3 Title	PRESIDENT	PRESIDENT	CEO
Line 4 Dates Employed From	01/01/80	01/01/01	10/09/94
Line 4 Dates Employed To	12/31/04	04/30/04	12/30/04
Line 5 Percent of Corporation Stock Owned	100%	25%	100%
Line 6 Amount of Compensation	412,634	76,695	1,750,000
Line 1 Name and Address of Officer 2		ROBERT WELLS	
Line 2 Social Security Number		147-85-1000	
Line 3 Title		VICE PRESIDENT	
Line 4 Dates Employed From		01/01/01	
Line 4 Dates Employed To		04/30/04	
Line 5 Percent of Corporation Stock Owned		25%	
Line 6 Amount of Compensation		76,694	
Line 1 Name and Address of Officer 3		LISA WELLS	
Line 2 Social Security Number		741-25-2000	
Line 3 Title		TREASURER	
Line 4 Dates Employed From		01/01/01	
Line 4 Dates Employed To		04/30/04	
Line 5 Percent of Corporation Stock Owned		25%	
Line 6 Amount of Compensation		76,694	
Line 1 Name and Address of Officer 4		MARY WELLS	
Line 2 Social Security Number		741-29-3000	
Line 3 Title		SECRETARY	
Line 4 Dates Employed From		01/01/01	
Line 4 Dates Employed To		04/30/04	
Line 5 Percent of Corporation Stock Owned		25%	
Line 6 Amount of Compensation		76,694	
Line (a) Total Compensation of Officers	412,634	306,777	1,750,000
Line (b) Less: Compensation of Officers claimed elsewhere			
Line (c) Balance of Compensation Of Officers	412,634	306,777	1,750,000
PAGE 8 SCHEDULE G PART I INTEREST			
Line 1	YES		YES
Name of Related Member	AMERICAN CORPORATION		FAKE INCORPORATION
Federal ID Number	123-459-789/000		121-234-568/000
Relationship to Taxpayer	SUBSIDIARY		
Amount Deducted	35,270		12,543
Line 1(a) Total Amount of Interest Deducted	35,270		12,543
Line 1(b) Less: Exceptions	9,850		3,973
Line 1(c) Balance of Interest Deducted	25,420		8,570
PAGE 8 SCHEDULE G PART II INTEREST EXPENSES			
Line 1	YES		YES
Name of Related Member	OMB CORPORATION		CGR PARTNERS
Federal ID Number	789-123-456/000		123-455-678/000
Relationship to Taxpayer			
Type of Intangible Expense Deducted			
Amount Deducted	50,000		10,912
Line 1(a) Total Amount of Intangible Exp & Cost Deducted	50,000		10,912
Line 1(b) Less: Exceptions	14,022		1,200
Line 1(c) Balance of Intangible Expenses and Costs Deducted	35,978		9,712
PAGE 8 SCHEDULE H TAXES			
Line 1(a) NJ CBT Taxes	33,300	1,000	2,000
Line 1(b) NJ CBT Occupancy Taxes	2,500		
Line 1(f) Total	35,800	1,000	2,000
Line 2(e) Other Taxes			
Line 2(f) Other Taxes			
Line 5(a) Total NJ CBT Taxes	33,300	1,000	2,000

2005 CBT-100S SAMPLE TEST RETURNS			
	RETURN 4	RETURN 5	RETURN 6
Line 5(b) Total NJ CBT Occupancy Taxes	2,500		
Line 5(f) Total	35,800	1,000	2,000
Line 6 Combine 5(a) and 5(b)	35,800	1,000	2,000
Line 8 Add Lines 6 and 7	35,800	1,000	2,000
Line 9(e) Other Federal Taxes			8,000
Line 9(f) Total Federal Taxes			8,000
Line 10(a) Total Line 5 plus 9 NJ CBT Taxes	33,300	1,000	2,000
Line 10(b) Total Line 5 plus 9 NJ CBT Occupancy Taxes	2,500		
Line 10(e) Total Line 5 plus 9			8,000
Line 10(f) Total Line 5 plus 9	35,800	1,000	10,000
PAGE 9 SCHEDULE J ALLOCATION			
PART II			
Line 1 : Land Column A		425,000	
Line 1: Land Column B	1,000,600	600,000	
Line 2: Building s Column A		175,500	
Line 2: Buildings Column B	572,330	425,055	
Line 3 : Machinery and Equipment Column A			
Line 3 : Machinery and Equipment Column B	205,172		
Line 4: Inventories Column A		2,344,070	
Line 4: Inventories Column B	108,429	2,075,243	
Line 7: All Other Property Used Column A			
Line 7: All Other Property Used Column B			
Line 8: Total Property Column A	0	2,944,570	
Line 8: Total Property Column B	1,886,531	3,100,298	
PART III			
Line 1(a) Average Value of Taxpayer's Property in NJ	0	2,944,570	
Line 1(b) Average Value of Taxpayer's Property Everywhere	1,886,531	3,100,298	
Line 1(c) Percentage in NJ (line 1(a) divided by 1(b))	.000000	.949770	
Line 2(a) Receipts From Sales within NJ		10,000	
Line 2(b) Receipts From Services within NJ		25,000	
Line 2 (c) Receipts From Rentals within NJ		30,000	
Line 2(d) Receipts From Royalties within NJ		4,200	
Line 2(e) All Other NJ Business Receipts		35,628	
Line 2(f) Total NJ Receipts (Total lines 2(a) to 2(e))	0	104,828	
Line 2(g) Total Receipts Everywhere	12,375,511	356,000	
Line 2(h) Less Nonsourced Receipts		56,000	
Line 2(i) Total Everywhere Allowable (line 2(g) minus 2(h))	12,375,511	300,000	
Line 2(j) Percentage in NJ (line 2(f) divided by 2(i))	.000000	.349427	
Line 2(k) Double Weighted Receipts Factor	.000000	.349427	
Line 3(a) Wages, salaries, etc in NJ	0	879,785	
Line 3(b) Wages, salaries, etc everywhere	1,494,543	1,016,777	
Line 3(c) Percentage of NJ (line 3(a) divided by 3(b))	.000000	.865268	
Line 4 Sum of NJ percentages	.000000	2.513892	
Line 5 Allocation Factor	.000000	.628473	
PART IV COMPUTATION OF THROW OUT RECEIPTS			
Line 1 Name of Jurisdiction		NEW YORK	
Line 1 Total Receipts from All Business Transactions		56,000	
Total		56,000	
PAGE 11 SCHEDULE K			
PART 1			
Line 1 Total Number of Shareholders	30	5	25
Line 2 Total Number of Non-resident Shareholders	12	2	
Line 3(a) Total Number of Non-consenting Shareholders			5
Line 3(b) Percentage of Stock Owned			20%
PART II			
Line 1 Amount from Schedule A, Line 21	-1,031,389	2,114,720	5,801,632
Line 2(a) Net Income/Loss from Rental Real Estate Activities		-25,000	
Line 2 Total of 2(a) through 2(l)		-25,000	
Line 3 Add Line 1 plus Line 2	-1,031,389	2,089,720	5,801,632
Line 4(a) Interest Income on State & Municipal Bonds Other than NJ		155,697	117,000
Line 4 Additions Total		155,697	117,000
Line 5 Add Line 3 plus Line 4	-1,031,389	2,245,417	5,918,632
Line 6(a) US Treasury and Other Interest Income		417	
Line 6 Subtractions (Total Line 6(a) through 6(f))		417	
Line 8 NJ S Corporation Income (Loss) (Line 5 minus 6 plus or minus line 7)	-1,031,389	2,245,000	5,918,632
PART III			
Line 1 NJ S Corporation Income (Loss)	-1,031,389	2,245,000	5,918,632
Line 1(a) Current Period Nonoperational Activity	0	45,000	0
Line 2 Total Operational Income (Loss) (Line 1 minus 1(a))	-1,031,389	2,200,000	5,918,632
Line 3 Allocation Factor Schedule J, Part III, Line 5	.000000	.628473	100%
Line 4 Allocated Operational Income (Loss) (Line 3 x line 2)	0	1,382,641	5,918,632
Line 5 Allocated Nonoperational Income (Loss) (Schedule O, Part III, line 31)	0	950,000	0
Line 6 Total Allocated Income (Loss) (Line 4 plus line 5)	0	2,332,641	5,918,632
Line 7 NJ CBT Reported on CBT-100S (Page 1, line 6)	0	24,039	1,945
Line 8 NJ Allocated Income (Loss) (Line 6 minus line 7)	0	2,308,602	5,916,687
Line 9 Income (Loss) not Allocated to NJ (Line 1 minus line 6)	-1,031,389	-87,641	0
PAGE13 SCHEDULE P SUBSIDIARY ANALYSIS			
Line 1 Name of Subsidiary		PRETEND CORPORATION	RAINBOW OPERATIONS
Line 2 Percentage of Interest Voting		85	80
Line 3 Book Value			
Line 4 Dividend Income		6,000	46,723
Total		6,000	46,723
PAGE 13 SCHEDULE PC PER CAPITA FEE			
Line 1(a) Professionals with Nexus with NJ (52) X \$150		7,800	
Line 1(b) Professionals without Nexus (14) X \$150 X\$.628473		1,320	
Line 1(c) Total Fee Due		9,120	

2005 CBT-100S SAMPLE TEST RETURNS			
	RETURN 4	RETURN 5	RETURN 6
Line 2 Installment Payment - 50% of Line 1(c)		4,560	
Line 3 Total Fee Due		13,680	
Line 4 Less Prior Year 50% Installment Payment and Credit			
Line 5 Balance of Fee Due (line 3 minus 4)		13,680	
Line 6 Credit to Next Year's PC Fee			
PAGE 13 SCHEDULE R DIVIDEND EXCLUSION			
Line 1 Dividend Income Included in Schedule A		162,000	187,988
Line 2 Less: Dividend Income - Schedule P (Column 4)		6,000	46,723
Line 3 Balance (line 1 minus 2)		156,000	141,265
Line 4 Less: Dividend income from investments			41,265
Line 5 Balance (line 3 minus 4)		156,000	100,000
Line 6 50% of line 5		78,000	50,000
Line 7 Dividend Exclusion (line 2 plus 6)		84,000	96,723
PAGE 14 SCHEDULE S DEPRECIATION			
PART 1			
Line 1 Section 179 Depreciation			6,500
Line 2 Special Depreciation Allowance		168,000	
Line 3 MACRS on and after July 7, 1993			
Line 4 MACRS prior to July 7, 1993	4,545		
Line 5 ACRS	2,207		
Line 6 Other Depreciation after December 31, 1980			
Line 7 Other Depreciation prior to January 1, 1981			
Line 8 Listed Property on and after July 7, 1993		100,656	
Line 9 Listed Property prior to July 7, 1993			
Line 10 Total Depreciation claimed Line 31 - Schedule A	6,752	268,656	6,500
Line 11 (a) Additions Line 4,5,6 and 9 above	6,752		
Total Line 11	6,752		
Line 12(a) New Jersey Depreciation	1,000		
Line 12(f) Deductions Excess of Accumulated ACRS, MACRS, etc	1,207		
Total Line 12	2,207		
Line 13 Adjustment (line 11 minus 12)	4,545		